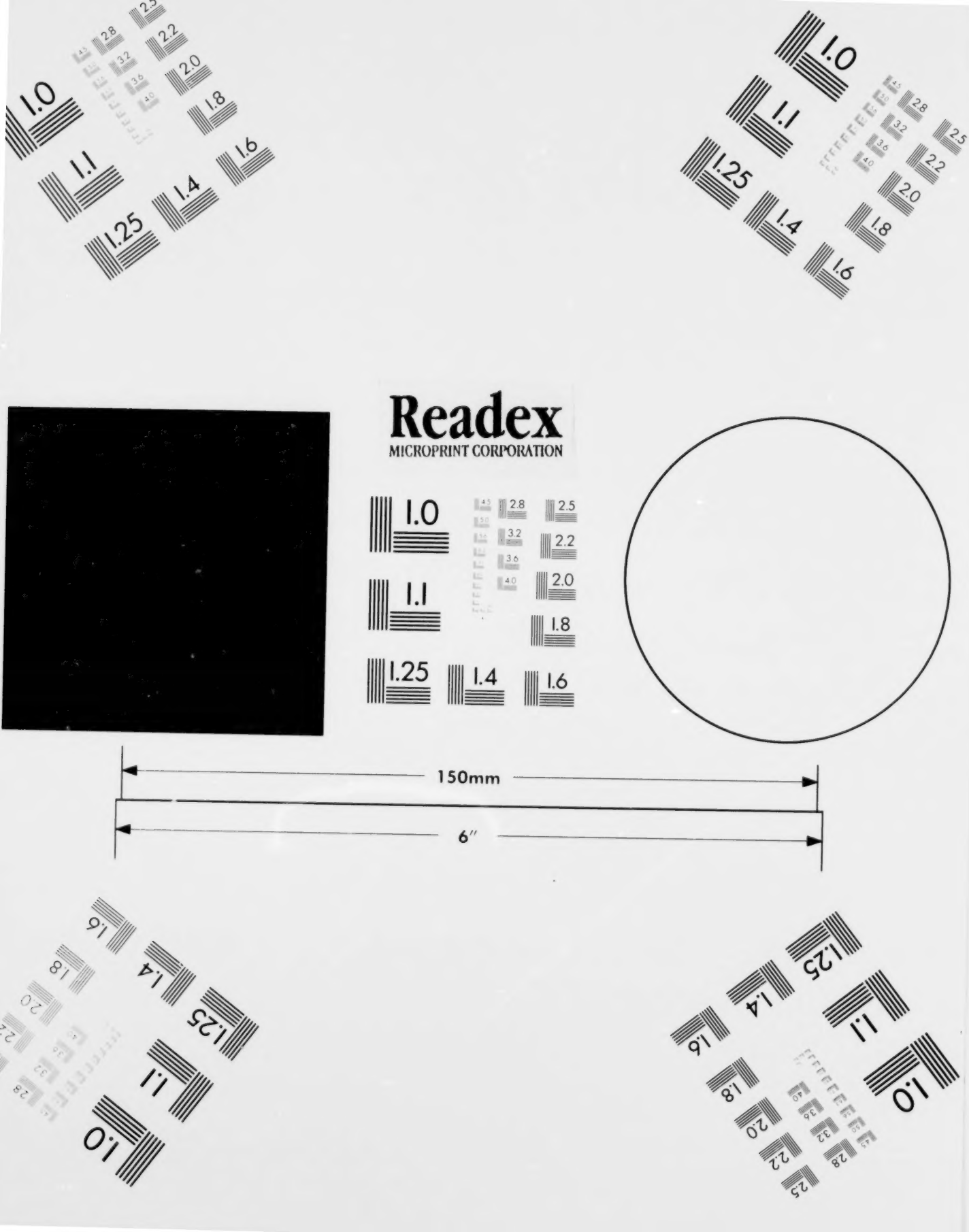
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Fifty-third session
Agenda items 112 and 116

Review of the efficiency of the administrative and financial functioning of the United Nations

Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency

Report of the Advisory Committee on Administrative and Budgetary Questions

First report: activities of the Advisory Committee on Administrative and Budgetary Questions during the fifty-second session of the General Assembly

I. Introduction

1. The major functions of the Advisory Committee on Administrative and Budgetary Questions, as defined by the General Assembly in its resolution 14 (I) of 13 February 1946, are:

(a) To examine and report on the budget submitted by the Secretary-General to the General Assembly;

(b) To advise the General Assembly concerning any administrative and budgetary matters referred to it;

(c) To examine on behalf of the General Assembly the administrative budgets of the specialized agencies and proposals for financial arrangements with such agencies;

(d) To consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies.

2. Examination of the budget by the Advisory Committee includes not only the regular assessed budget but also extrabudgetary expenditures as well as the financing of the various peacekeeping operations. In accordance with rule 157 of the rules of procedure of the General Assembly, the Committee shall perform such other duties as may be assigned to it under the Financial Regulations of the United Nations. In addition, the Committee reports on administrative budgets and other matters to the governing bodies of the United Nations Development Programme (UNDP), the United Nations Children's Fund (UNICEF), the United Nations Population Fund, the Office of the United Nations High Commissioner for Refugees (UNHCR) (voluntary funds), the United Nations Environment Programme (Environment Fund), the United Nations Habitat and Human Settlements Foundation, the United Nations Institute for Disarmament Research, the United Nations Institute for Training and Research, the United Nations University, the World Food Programme (WFP), the United Nations International Drug Control Programme (UNDCP) and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA).

3. Under rule 156 of the rules of procedure of the General Assembly, the members of the Advisory Committee, no two

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of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience.

4. During the reporting period, the members of the Advisory Committee were:

C. S. M. Mselle (Chairman)
Leonid E. Bidny (Vice-Chairman)
E. Besley Maycock
Norma Goicochea Estenoz
Ioan Barac
Mahamane Maiga
Giovanni Luigi Valenza
Tang Guangting
Jose Antonio Marcondes de Carvalho*
Denise Joan Almao
Gerard Biraud
Amar Amari
Syed Akbaruddin
Fumiaki Toya
Klaus Stein
Hasan M. Jawarneh

5. During the fifty-second session of the General Assembly, the meetings of the Advisory Committee were organized into three sessions held in New York: from 2 September to 19 December 1997, from 3 February to 27 March 1998 and from 4 to 20 May 1998. Moreover, the Committee also met at The Hague from 25 to 27 May 1998, at Geneva from 28 May to 12 June and at Vienna from 15 to 19 June. The present report discusses in general terms the matters that were before the Committee at each of those locations. With the exception of the comments indicated below, under the sections for the meetings at The Hague, Geneva and Vienna, the Committee will include its detailed comments and recommendations on discussions held with various organizations and units of the United Nations system in the relevant reports of the Committee to be submitted to the corresponding governing bodies and to the General Assembly at its fifty-third session.

6. Under the terms of General Assembly resolutions 49/233 A of 23 December 1994 on peacekeeping operations and 52/223 of 22 December 1997 on unforeseen and extraordinary expenses, in accordance with existing procedures, the Advisory Committee replied to various requests of the Secretary-General by letter during the fifty-second session of the Assembly. In most cases, the Committee authorized the Secretary-General to enter into commitments in respect of financing of various peacekeeping operations. A list and summary of the Committee's letters to the Secretary-General is contained in the annex to the present report.

7. In the paragraphs below in the section entitled "Meetings held in New York", reference is made to reports prepared by the Advisory Committee on administrative and budgetary matters of United Nations funds and programmes that were not submitted directly to the General Assembly. These are also listed in the annex.

II. Meetings held in New York

8. During its sessions in New York, the Advisory Committee considered a number of reports related to the United Nations regular budget, United Nations peacekeeping operations and other administrative and budgetary matters of the United Nations and of its funds and programmes. In the course of its consideration of the reports, the Advisory Committee met with representatives of the Secretary-General and of the executive heads of funds and programmes. The reports of the Advisory Committee to the General Assembly at its fifty-second session are listed in the annex to the present report.

Office of the United Nations High Commissioner for Refugees

9. In September 1997 the Advisory Committee met with representatives of UNHCR to consider the reports on UNHCR activities financed by voluntary funds for the period from 1996 to 1998, on programme and funding projections for 1997 and 1998 and on measures taken or proposed in response to the recommendations of the Board of Auditors for 1996. The Committee also had before it UNHCR conference room papers on issues dealing with audit certification, training and evaluation of UNHCR implementing partners and the review of the categories of programme delivery and administrative support costs. The observations and recommendations of the Committee were submitted to the Executive Committee of the High Commissioner's programme and appear as the Committee's letter A/AC.96/884/Add.3 dated 25 September 1997.

* Replaced by Mr. Pedro Paulo d'Escragnolle-Tainy in May 1998

World Food Programme

10. In his letter dated 1 October 1997 (AC/1329), the Chairman of the Advisory Committee informed the Executive Director of the World Food Programme that the Committee had considered the budget proposal of WFP for the biennium 1998–1999 and the reports of WFP on the proposed use of interest income and on the appointment of an external auditor for the term July 1998 to June 2002. The report of the Committee was attached to the letter of the Chairman of the Advisory Committee and placed before the Executive Board of WFP at its third regular session of 1997. It was issued as document WFP/EB.3/97/4-A/Add.2.

United Nations Relief and Works Agency for Palestine Refugees in the Near East

11. The report of the Advisory Committee on proposed budget estimates of UNRWA for the biennium 1998–1999 was communicated to the Commissioner-General through a letter dated 8 October 1997 by the Chairman of the Committee (AC/1330).

United Nations University

12. By his letter of 12 November 1997 (AC/1333), the Chairman of the Advisory Committee informed the Rector of UNU that the Committee had considered the University's proposed academic programme and budget for the biennium 1998–1999. The report of the Committee was attached to the letter of the Chairman and was issued as document UNU/C/44/L.4/Add.1.

Fund of the United Nations International Drug Control Programme

13. The report of the Advisory Committee on the revised support budget for the biennium 1996–1997 and the proposed support budget for the biennium 1998–1999 of the Fund of UNDCP was attached to a letter dated 14 November 1997 from the Chairman of the Committee addressed to the Executive Director of UNDCP (AC/1334). The Committee also had before it an advance copy of the revised programme budget for 1996–1997 and the proposed programme budget for 1998–1999. The report of the Committee was issued as document E/CN.7/1997/16.

United Nations Children's Fund

14. During its first session in New York (2 September–19 December 1997), the Advisory Committee considered the UNICEF support budget for 1998–1999. The Committee's report was attached to a letter of the Chairman of the Committee dated 17 December 1997 addressed to the Executive Director of UNICEF, and was issued as document E/ICEF/1998/AB/L.2. In addition, during its third session in New York (4–20 May 1998), the Committee initiated its review of the report of the UNICEF Executive Director on recovery policy and concluded consideration of the matter during its meetings in Geneva. The report of the Committee was attached to a letter dated 11 June 1998 by the Chairman of the Committee addressed to the Executive Director (AC/1355) and was issued as document E/ICEF/1998/AB/L.12.

III. Meetings held in The Hague

15. On 25 May 1998, the Advisory Committee met with members of the International Court of Justice and its Registrar at the Peace Palace in The Hague and discussed various issues of concern to the Committee and the Court. Items covered included the role of the Court in settling international disputes and developing international law, the impact of the increased caseload of the Court on its work and budget, conditions of service of the members of the Court with special emphasis on emoluments and floor/ceiling mechanism for regulating the effect of currency exchange rates on amounts paid to the members of the Court, pensions and other conditions of service and the size of the staff of the Court Registry. The Committee will report separately on those matters in the context of its review of the reports of the Secretary-General, including his first performance report on the programme budget for 1998–1999.

16. On 26 and 27 May, the Advisory Committee met at The Hague with members of the International Tribunal for the Former Yugoslavia, the Prosecutor and the Registrar. The Committee also visited the Tribunal's Detention Unit on the grounds of a Netherlands prison complex in the town of Scheveningen, near The Hague. Briefings on the operations of the Tribunal included presentations by the President of the Tribunal, the Prosecutor and the Deputy Prosecutor, the Chief of Investigations, the Chief of the Security and Safety Section, the Registrar and the Deputy Registrar, the Chief of the Budget and Finance Section and the Commanding Officer of the Detention Unit.

IV. Meetings held in Geneva

17. From 28 May to 13 June 1998, the Advisory Committee met in Geneva with representatives of the Directors-General of the United Nations Office at Geneva and of four United Nations specialized agencies (i.e., the International Labour Organization (ILO), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the Food and Agriculture Organization of the United Nations (FAO) and the World Health Organization (WHO)), the Executive Secretary of the Economic Commission for Europe (ECE), the Deputy High Commissioner and other senior staff of UNHCR, the Deputy Secretary-General of the United Nations Conference on Trade and Development (UNCTAD) and other UNCTAD senior staff, the Chairman and the former Chairman of the Budget Committee of the World Trade Organization (WTO) and senior staff of the International Trade Centre UNCTAD/WTO (ITC) and the Inspectors of the Joint Inspection Unit and with the United Nations High Commissioner for Human Rights. On 1 June 1998, the Committee also visited the United Nations Logistics Base in Brindisi, Italy, and the ILO International Training Centre in Turin, Italy. The Committee will comment in detail and make recommendations on subjects discussed with various organizational units in Geneva in its reports to be submitted to governing bodies in late 1998 and to the General Assembly at its fifty-third session.

United Nations offices and programmes

18. During its discussions with representatives of the United Nations Office at Geneva on 28 May 1998, several issues were touched upon with regard to conference services. It was indicated that the number of meetings since the biennium 1990–1991 had remained stable, with a shift towards meetings without interpretation, which increased by 10 per cent. With regard to documents and related services, decreases were reported in translation (10 per cent), word processing (25 per cent), editing (33 per cent), reproduction (18 per cent) and distribution (38 per cent).

19. The Committee was further informed of the elimination of 100 posts in the Division of Conference Services (21 Professional and 79 General Service posts) and the recent introduction of technological innovations, including the capacity for remote translation for meetings taking place away from Geneva, the development of a new document recording and tracking system that will substantially improve control of documentation and the expansion of the use of the optical disk system to facilitate access to United Nations documentation by Member States.

20. With regard to common or jointly provided services, such as joint procurement arrangements, it is evident that substantial savings can be achieved for all Geneva-based agencies with proper coordination. Other potential services for common arrangements include cleaning, catering, garden maintenance, painting and entering into systems contracts for items such as printing. As an example, the Committee was informed that the United Nations Office at Geneva had negotiated travel rates favourable to all Geneva-based agencies. With regard to personnel management, the Committee was informed that several productivity measures had already been or were being implemented at present to streamline personnel actions, now that the Integrated Management Information System (IMIS) is in place.

Joint Inspection Unit

21. The Advisory Committee exchanged views with the Inspectors of the Joint Inspection Unit on matters of mutual interest on 10 June 1998. The Chairman and members of the Committee indicated their impressions and ideas obtained during the Committee's trip and its discussions with the relevant agencies, programmes and other organs so that the Joint Inspection Unit, in formulating its work programme, could take into account the comments made by the Advisory Committee. The Inspectors emphasized the importance of close cooperation between the Committee and the Unit, as well as the desirability for the Committee to comment regularly on reports of the Unit, as appropriate. The Committee indicated that it would do so in connection with the reports it would be submitting to the General Assembly, provided relevant Joint Inspection Unit reports and comments on those items by the Secretary-General were available.

Office of the United Nations High Commissioner for Refugees

22. The Committee met with representatives of UNHCR on 8 June 1998. The Committee was informed that resource needs for 1998 had been planned at $1,100 million, yet income is now estimated at $850 million. Project Delphi concluded in 1997, but the UNHCR work programme for 1998 concentrated on several priority areas, such as the establishment of an operations management system; the preparation of a protection database; the implementation of

a global supply chain, which would be linked to the operations management system; the improvement of human resources management systems; the development of new financial and budgetary systems; and the replacement of systems.

23. To questions raised by the Advisory Committee regarding results-based budgeting, UNHCR responded that it had been planning budgets in terms of objectives for quite some time, yet the current system of reporting would not allow it to go beyond a low level of detail or to capture the outputs. Some time would be required to change from input-based to output-based planning and budgeting techniques as well as to evaluate outputs. Attempts are also being made to redefine what constitutes special programmes in UNHCR (estimated at $664.2 million in the 1998 budget), while attempting to have more funding for general programmes (estimated at $440.0 million for 1998). The Committee will be considering the revised UNHCR budget for 1998 and proposed initial budget for 1999 and related matters in September 1998 and will issue its report to the Executive Committee on the High Commissioner's programme.

Office of the United Nations High Commissioner for Human Rights

24. On 11 June 1998 the Advisory Committee met with the Office of the United Nations High Commissioner for Human Rights (UNHCHR). The High Commissioner briefed the Committee on the new balanced and integrated approach to human rights, which recognizes the need for increased attention to economic, social and cultural rights, the right to development and related matters. The High Commissioner underlined the catalytic role of UNHCHR and the importance of working in tandem with other agencies of the United Nations system. However, she also stressed the need to ensure availability of resources from the United Nations regular budget in order to fulfil the full range of established and new mandates. The regular budget allocation for the biennium 1998–1999 to UNHCHR constitutes 1.67 per cent ($42.2 million) of the regular budget of the United Nations.

25. The Advisory Committee was briefed on the extensive restructuring of the Office, the introduction of programme management and work planning, changes in information management to improve the quality and effectiveness of delivery, the use of the United Nations Performance Appraisal System and the development of a financial tracking system to provide up-to-date financial status reports to serve as the basis for financial planning and decision-making.

26. The Committee was informed that a review was being carried out on how resources for documentation and conferences could be managed better. The High Commissioner was exploring the possibility of obtaining more delegated authority in the management of the Office. There was, for example, the need to obtain greater delegation of authority to manage trust fund allotments.

Economic Commission for Europe

27. Discussions with ECE centred on two major issues: reform and decentralization. With regard to the first, the Executive Director pointed out the extensive reform undergone by ECE at both the intergovernmental and secretariat levels. It was underlined that further cuts would be impossible without compromising the quality of the implementation of programmes of the Commission. Moreover, the Executive Director called for decentralization as a key to efficiency. In that regard, ECE pointed out the need to further decentralize decisions regarding appointments (particularly those at the P-2 and P-3 level) and the allotment of trust funds.

United Nations Conference on Trade and Development

28. The Advisory Committee met with representatives of UNCTAD on 9 June 1998. As indicated to the Committee, the difference between initial resources appropriated for 1996–1997 and final expenditures as reported in paragraph 5 of document A/52/898 and Corr.1 reflect savings of $20,350,900. The Committee was informed that it was difficult to distinguish the economies achieved from the restructuring that resulted from the decisions taken at the ninth session of UNCTAD and those identified in order to comply with General Assembly resolution 50/214 of 23 December 1995. Furthermore, UNCTAD representatives indicated that it would be impossible to cut further the level of resources without affecting necessary training and investment in required new technologies. At the same time UNCTAD presented its case for assuming greater authority over personnel management (appointment, promotion and placement), which might require additional resources.

29. UNCTAD representatives indicated a strong wish by member States and in particular the members of the Working Party on the Medium-Term Plan and the Programme Budget to increase their participation and involvement in the programme planning and budget preparation of UNCTAD.

The Advisory Committee points out that although the Working Party reports to the Trade and Development Board, the final responsibility for determining the budget, as is the case with other intergovernmental bodies of the Organization, rests with the General Assembly, which considers proposals of the Secretary-General after they have been reviewed by the Committee. In accordance with Assembly resolution 52/220 of 22 December 1997 and proposals pursuant to Assembly decision 52/462 of 31 March 1998, the Advisory Committee intends to issue its report on cost-effectiveness achieved pursuant to the ninth session of UNCTAD to the General Assembly at its fifty-third session.

World Trade Organization and International Trade Centre UNCTAD/WTO

30. The discussions of the Advisory Committee with representatives of WTO and ITC centred on issues related to the budgetary processes (review and approval, preparation and format of the budget, performance report format) and accounting practices of ITC. The Committee decided to continue discussion of those matters with the representatives of the Secretary-General before reaching its conclusions and recommendations for submission to the General Assembly at its fifty-third session.

Specialized agencies (except Vienna-based)

31. During the Advisory Committee's meetings in Geneva with the representatives of four specialized agencies, namely, ILO, UNESCO, FAO and WHO, the discussions focused principally on issues of reforms that had recently taken place, the application of the United Nations accounting standards and, in particular, the treatment of delays in the collection of assessed contributions, joint and common services with other United Nations organizations in Geneva, the use of IMIS, the recovery of support costs and the impact of exchange rate fluctuations on the programme and budget.

32. For ILO, information provided on reform covered the period from 1990 to 1998. The reform process included initiatives to improve the effectiveness (i.e., the impact) of agency, such as restructuring and rationalizing the ILO external offices, reorganizing technical cooperation programmes at headquarters, applying the management by objectives concept to all ILO activities and reforming the personnel policy, as well as implementing efficiency measures to reform the functioning of the International Labour Conference, the Governing Body, regional conferences, sectoral activities and service and supporting activities, with the purpose of allowing economies and improving the output and optimal use of resources.

33. The Advisory Committee was briefed on the agency's new monitoring, evaluation and reporting system (MERS). MERS is a Windows-based computer program geared towards enhancing the effectiveness, relevance, efficiency and sustainability of the work carried out by ILO both at headquarters and in the field. It was conceived as an integral part of policy-making, programme planning and budgeting as well as of the management of programme implementation. MERS responds to the need for a rigorous and systematic management system covering all ILO activities irrespective of the source of financing (regular or extrabudgetary resources) or of the sector of activity (technical or administrative). The system calls for the identification of priorities and/or needs, the statement of objectives in precise and verifiable terms, including indicators of achievement as appropriate, and the description of outputs and activities in the programme planning and formulation phases. It permits the preparation of detailed work plans, periodic progress reviews and self-evaluation of programme implementation. The system relies heavily on a self-management approach throughout the decision-making structure of the office.

34. At ILO reforms have been implemented with the support of the political organs of the agency and carried out with the ILO staff. New management systems, which appear to have been accepted by the staff, enable managers to monitor, evaluate, prepare progress reports on and make changes in programme plans quickly. The Committee was informed that with the new systems, project management took one fifth of programme managers' time. On the question of coordinating the development and application of similar systems in other agencies, the Advisory Committee was informed that UNDP, the World Bank and UNESCO were developing or about to develop similar management systems.

35. On the subject of reform, the discussions with UNESCO focused on the new presentation of the programme and budget document for 1998–1999. A new approach was followed for its formulation and content. It placed emphasis on the results to be achieved and the main lines of action required to achieve the results. The programme and budget process shifted from the previous elaboration of a lengthy list of activities to be carried out in terms of inputs to a results-based approach that would facilitate oversight and evaluation of UNESCO actions based on achievements.

Although the Advisory Committee was informed that the Governing Body and the General Conference had discussed the new budget reforms, further reports from the UNESCO secretariat are expected.

36. At FAO, major actions aimed at streamlining included creating departmental management support units and delegating to them authority previously exercised by the central financial and personnel units, thus eliminating a number of management layers and leading to a reduction of high-level posts. Other reforms included implementing streamlined administrative and financial procedures (e.g., reducing the number of steps in each procedure and eliminating duplicative steps that did not add value) and evaluating the existing financial, human resources and payroll systems for the purpose of replacing them with systems based on the Oracle software package. The Advisory Committee was informed that the systems would be in place by 1 January 1999.

37. Major actions taken by FAO to enhance efficiency and reduce personnel and other input costs included introducing more economical means of acquiring professional capacity (i.e., reducing the average cost per work-month for international consultants through partnership arrangements with institutions and the use of retirees, replacing international programme officers at country offices with national professional officers and downgrading Professional posts to lower the average grade level); reducing the number of support staff through office automation throughout the Organization; increasing the use of outsourcing for various administrative services and decentralizing tasks performed by General Service staff in Rome to field locations; and implementing efficiency improvements in the acquisition of other inputs, such as rebidding communication and travel services and reducing the cost of running meetings with the support of governing bodies.

38. For WHO, budgetary reform discussions focused on the new approaches implemented by the agency for the financial period 1998–1999 for programming by objectives (i.e., the process of determining objectives on the basis of the orientation of the general programme of work, the strategic and financial priorities defined in accordance with those objectives and global targets and the targets set for "products") and for strategic budgeting (i.e., managers specify "products" to be achieved in the biennium consistent with the agency's priorities and by which the agency makes budgetary provisions for major programmes). Accordingly, WHO has established realistic and measurable targets for each health priority, improved programme evaluation on the basis of agreed targets and results, and further reoriented resources in accordance with priorities.

39. On the subject of accounting standards, ILO has adopted the prescribed format for the presentation of the financial reports but has not fully implemented the United Nations accounting standards. Income is currently accounted for on a cash basis. ILO has, therefore, not yet been faced with the application of the treatment of unpaid contributions, as set out in article 32 of the United Nations accounting standards. The external auditor, in his report on the ILO 1996–1997 financial statements, recommended that the necessary steps be taken to ensure that the 1998–1999 financial statements comply fully with the United Nations accounting standards.

40. In the case of UNESCO, the problem of delays in the collection of assessed contributions was quite serious. At the latest General Conference, 40 countries were two years behind in their payments and their voting rights were affected. In connection with the application of article 32 of the United Nations accounting standards, the Advisory Committee was informed that no provision for delays in the collection of contributions was reflected in the accounts for 1996–1997 and that the external auditor did not raise objections to that treatment.

41. FAO and WHO made full provision in the 1996–1997 accounts for delays in the collection of assessed contributions, with the objective of avoiding recognizing as income amounts that had not been received and crediting to member States amounts that did not exist.

42. With respect to currency exchange rates, for ILO and UNESCO the situation had not changed since the Advisory Committee last reviewed the matter in 1988. A major part of the ILO budget is expended in Swiss francs. In 1988 the Governing Body recommended and the International Labour Conference subsequently approved the adoption of a system of assessments denominated in Swiss francs combined with the forward purchase of the United States dollar expenditure requirements of the budget. That approach was introduced with the 1990–1991 financial period. At UNESCO, the split-level assessment system, also introduced for 1990–1991, had been extended by the General Conference for an indeterminate period. Contributions to be assessed are paid partly in United States dollars and partly in French francs as a way of protecting the regular budget from adverse fluctuations of the French franc in relation to the dollar. For FAO, split assessments were also being examined, since the benefits of the forward purchasing of Italian lire were no longer considered achievable in the present external environment.

43. Agency budgets adopted for the period 1998–1999 in general reflected zero nominal growth. The anticipated

effects of inflation had to be absorbed, which appeared to have been achieved through greater efficiency and improved productivity. However, there was increasing pressure on budgets, and it was noted that there was a limit to the ability to absorb the costs of inflation and to continue to provide effective administration and financial support and, in particular, to ensure the proper functioning of internal controls.

44. Although the Advisory Committee was unable during its visit to meet with all of the specialized agencies in Switzerland, it received written submissions from the World Intellectual Property Organization (WIPO), the Universal Postal Union (UPU), the International Telecommunications Union and the World Meteorological Organization (WMO) regarding their views and steps taken concerning the main areas of concentration indicated in paragraph 31 above. In the case of WIPO, the Committee was informed that the agency had designed a new strategic, results-oriented programme and budget for 1998–1999 in line with the reform carried out in the course of its reorganization. Other innovations included the establishment of a budget expenditure monitoring system that would allow programme managers to monitor programme implementation and expenditure, to evaluate results against targets and to take appropriate action to ensure delivery, and the launching of a large-scale management training programme. Regarding cost recovery for services, the Committee was informed that WIPO relied almost entirely on its regular budget for development cooperation activities and that, since 1996, it had exempted developing countries from support costs charged to development cooperation activities funded from extrabudgetary resources. In some cases it relied on UNDP field offices for administrative support for certain activities. The support cost income for the biennium 1998–1999 was projected at less than 0.2 per cent of the agency's total budgeted income. Furthermore, since the WIPO budget and virtually all expenses are denominated in Swiss francs, currency fluctuation savings and lower-than-budgeted inflation are transferred at the end of the biennium to the reserve funds, while any over-expenditure is absorbed within the regular budget.

45. WMO informed the Advisory Committee of the establishment of a task team to study future streamlining and rationalizing of the agency so as to achieve optimum cost-effectiveness in view of increasing interdependence among WMO and other international programmes and organizations involved in the geosciences and their application, and taking into account the Secretary-General's proposal to review the mandates of various United Nations institutions and the consideration of an umbrella organization on the environment. WMO indicated a major restructuring of its Technical Cooperation Department in order to remain within the reduced resources available to the Technical Cooperation Fund, and there were also increased efforts to attract new financing for extrabudgetary projects. Long-term strategic budgeting of WMO has been supported by the establishment of an internal audit function, a centralized support staff pilot project, which has resulted in greater flexibility in the use of staff resources and savings, the establishment of an office automation system and a revised Performance Appraisal System. WMO further practices full budgeting for inflationary cost increases so that the approved appropriations include provisions for inflation based on the rates projected by the Consultative Committee on Administrative Questions. Any cost increases in excess of the amounts foreseen are absorbed within the budgetary limits.

46. UPU indicated a number of steps taken in three main areas in order to improve efficiency in a long-term context of limited budgetary growth. In the area of budgetary and financial management, its programme and budget system allowed it to make an analytical allocation of staff costs among the different programmes and projects, and through the issuance of quarterly reports it provided a basis for evaluation of the concrete results of the implementation of any particular programme. In the area of human resources management, greater emphasis was being placed on recruiting specialists on fixed-term contracts in order to better match skills available to the particular needs of different programmes and projects, introducing a management-by-objectives system applicable to all members of the secretariat supported by a mid-term interim performance review and increasing training courses. In the area of global management for logistical support, greater emphasis was being placed on the use of subcontractors in order to reduce the cost of certain services and to take advantage of opportunities arising from increased competition between suppliers and service providers, and procedures for the regular renegotiation of recurrent service contracts were being introduced.

47. Other agencies, not based in Geneva, such as the International Fund for Agricultural Development (IFAD), the International Civil Aviation Organization and the International Maritime Organization (IMO) were also contacted. IFAD indicated that it had embarked on a significant reorganization since the early 1990s in two basic stages. The initial re-engineering stage, now coming to a conclusion, reorganized and streamlined the entire institution, enhancing efficiency and effectiveness by streamlining the project cycle, improving human resources

management, optimizing the management of information systems, revising the document management and publications service, simplifying the internal goods and services procurement process and refocusing its resource mobilization and corporate strategy articulation. The second stage, or "corporate strategic process", institutionalizes the achievements of the initial phase and links budgets with the long-term goals of the agency. Resources are allocated to those activities that have been accorded high priority, thus focusing efforts and increasing efficiency. IFAD reported it had been able to cut administrative expenses by 30 per cent in real terms during the past five years while maintaining staffing levels constant and increasing the volume of the project portfolio from an average of $2.6 billion in 1992–1993 to $3.5 billion in 1996–1997.

48. IMO established a new programme structure, effective 1 January 1998, which is providing both a focus for reporting on results to its Governing Body and a basis for internal reporting. It is too soon to assess its full effects. As far as cost recovery is concerned, the agency has put in place a mechanism for the sale of its publications. The volume of sales produces a net income that is part of the agency's accumulated surpluses and contributes significantly to the development of its Technical Cooperation Fund. Currency fluctuation is not a major issue for IMO, since the budget is denominated in pounds sterling and 80 per cent of expenditure is disbursed in that currency.

V. Meetings in Vienna

49. From 15 to 19 June 1998, the Advisory Committee met with the Director-General of the United Nations Office at Vienna, who also serves as Executive Director of the Office for Drug Control and Crime Prevention, comprising UNDCP and the Centre for Crime Prevention, and his representatives, as well as with the representatives of the international organizations at the Vienna International Centre, namely, the United Nations Industrial Development Organization (UNIDO) and the International Atomic Energy Agency (IAEA).

50. The Advisory Committee discussed with the United Nations Office at Vienna such issues as efficiency measures that had been implemented or were under implementation, workload standards, especially for language services, the capacity of the Vienna International Centre for more conferences, cost standards, remote interpretation, common and joint services and building management.

51. The Advisory Committee was informed by the Director-General of the need to further clarify his role and functions vis-à-vis undertaken by United Nations Headquarters. While some issues seemed to be under the authority of the Director-General, others were decided in New York and just reported to Vienna. The Committee was further informed that the Director-General had sought such clarification and further delegation of authority. The Director-General informed the Committee that it was difficult to implement reform initiatives when constrained repeatedly by bureaucratic obstacles.

52. The Advisory Committee was informed that economy measures at the United Nations Office at Vienna had affected the quality and speed of servicing meetings and providing other services. The abolition of posts in interpretation had led to an increase in more expensive temporary assistance; moreover, expanded use of contractual translation had affected the quality of service. Also, translators had to revise their own work. The quality of security services had been affected, both for the United Nations Office at Vienna and for the other organizations. The Office had not been able to fully meet the demand of substantive programmes in personnel, such as hiring consultants, performing classification actions and training.

53. It appears to the Advisory Committee that efficiency efforts and so-called projects to find new and economical methods of performing functions seem to have been related mainly to efforts to address the immediate short-term effects of the budgetary reductions of 1996–1997. That objective seems to have been achieved, although not without consequences for the full delivery of programmes and services as referred to above. For the long term, there is a need to ensure that efficiency projects reflect a well-thought-out and coherent programme of reform and change management. It appears that too many projects have been implemented or are being considered without being analysed carefully. For example, the performance and client satisfaction measurement systems should not have been introduced before there was a proper discussion and definition of the objective to be achieved, how best to implement it and at what cost. There is also, in the Committee's view, the need to discuss with other units of the Secretariat how to set up such systems.

54. The capacity of the Vienna International Centre for holding conferences appears to be underutilized. There is, however, a need to develop language service workload and other standards by which the cost of various conference services could be compared to determine which duty station has a comparative cost advantage. Care must be taken to

ensure that productivity gains are achieved without a deterioration in the quality of services.

55. The Advisory Committee was briefed on the status of remote interpretation at the United Nations Office at Vienna. The Office is installing facilities for it, but for remote interpretation to be viable, the question of the feasibility of establishing a core team of interpreters needs first to be explored. That, in turn, depends on the volume of conferences to be serviced as well as the ability to attract interpreters to Vienna, bearing in mind long-term career prospects.

The United Nations Drug Control Programme

56. The Advisory Committee was briefed by the Executive Director of UNDCP on the outcome of the special session of the General Assembly devoted to countering the world drug problem together, held in New York from 8 to 10 June 1998. The Committee was informed that the programme had received new impetus with the recognition of a balanced approach in which supply and demand were given equal weight in the fight against drugs and the adoption of a declaration of guiding principles. Several Governments had indicated their willingness to become major donors, and several initiatives are being discussed with the World Bank. Moreover, the future of the programme is becoming more integrated into the core mandate of the United Nations, since drugs and international organized crime and terrorism are being recognized as major non-military threats to international peace and security in the twenty-first century. The Committee was informed that UNDCP would seek to increase its funding from the United Nations regular budget from the current 10 per cent of UNDCP resources to about 20 per cent in the next biennium.

57. The Director-General of the United Nations Office at Vienna indicated that although he had sufficient authority on matters related to the Fund of UNDCP, with regard to those concerning the Centre for International Crime Prevention he had to negotiate almost all details with Headquarters. The Committee believes that this issue needs to be addressed urgently by the Secretary-General. Furthermore, while the international community has recognized the importance of dealing with organized international crime and terrorism, there is an enormous gap between the programme of work of the Centre for International Crime Prevention and the level of resources required to implement its programme. The Committee agrees that, within this context, calls to implement resolutions "within existing resources" are unrealistic and perhaps counter-productive in many cases.

58. Moreover, in accordance with the provisions of General Assembly resolution 41/213 of 19 December 1986, the contingency fund exists as a mechanism to finance certain intergovernmental mandates approved after the budget has been adopted by the Assembly. The Advisory Committee was further informed of the difficulties and lags in submitting statements of programme budget implications to the intergovernmental machinery of the Commission due to the fact that the statements have to be cleared with Headquarters. The Committee is of the opinion that programme managers should know whether they have enough resources when requested to implement a new activity. The Committee intends to revert to this question in conjunction with its review of the proposed programme budget for 2000–2001.

Meetings with the specialized agencies in Vienna

59. On 17 and 18 June the Advisory Committees met with the representatives of UNIDO and IAEA. As with the agencies in Geneva, the Committee's discussions focused mainly on issues of organizational and budget reforms implemented recently; the application of the United Nations accounting standards and, in particular, the treatment of delays in the collection of assessed contributions; joint and common services with other organizations in Vienna and the issue of building management and maintenance; and management information systems and computer services.

60. The Advisory Committee was briefed on the functions and future role of UNIDO. The reform of UNIDO began during the 1994–1995 biennium. The member States of UNIDO, through the Industrial Development Board, undertook a detailed policy review of the future role and functions of the agency, which led to further reforms and the restructuring of its secretariat. In December 1997 the General Conference approved the agency's "business plan," calling for the effective decentralization of activities and the strengthening of field representation through the redeployment of resources to the field, the appropriate delegation of authority and the formulation of key functions and responsibilities of the field offices.

61. Mandatory budget reductions at UNIDO have resulted in significant decreases in the number of established posts. The agency's budget was reduced by 9.2 per cent in 1994–1995, by 14.6 per cent in 1996–1997 and by 27.6 per

cent in 1998–1999, and the established posts were reduced from 1,317 in the biennium 1992–1993 to 731 for 1998–1999. Measures introduced to meet the requirements of the business plan and programme and budgets for 1998–1999 include effecting staff separations, restructuring and reducing the number of divisions, redeploying posts and staff to field offices and increasingly delegating authority for substantive and administrative activities, abolishing internal committees, reducing the number of internal instructions and bulletins and introducing new financial authorization procedures to increase the authority and accountability of programme managers through the elimination of secondary authorization processes.

62. With respect to reforms in IAEA, the Advisory Committee was informed that the new Director-General, who took over in December 1997, had initiated reform measures, including a comprehensive external review of the agency's programmes by a group of senior experts from member States. It is expected that the report will include recommendations on how the agency can concentrate on areas of comparative advantage that are uniquely part of its mandate and that are not being done by the rest of the United Nations system or by the private sector. The agency is searching for new ways to perform more efficiently by changing various aspects of the administrative machinery, such as coordination and decision-making systems, recruitment mechanisms, staff training programmes, the use of information technology and management and the delegation of authority. The agency has practised zero growth for over a decade, but the 1998–1999 budget was cost-adjusted by 1.3 per cent.

63. With respect to the accounting standards, in the 1996–1997 accounts UNIDO recognized income on an accrual basis and made full provision for delays in the collection of assessed contributions. UNIDO has experienced chronic delays in payment of assessed contributions and has introduced various measures to eliminate the arrears. IAEA made provisions in its accounts for amounts owed for more than one year; delays were usually for payments from small countries, and payment patterns were better as compared to those of other agencies in the United Nations system.

64. Common services at the Vienna International Centre are distributed among UNIDO, IAEA and the United Nations in accordance with a tripartite memorandum of understanding signed in 1977. Accordingly, IAEA manages the joint medical service, the commissary, the Vienna International Centre library and the printing services; UNIDO runs the catering service and building management; and the United Nations is responsible for the security service and garage administration.

65. The Vienna International Centre comprises a total of seven buildings that are linked, each designed specifically to serve as an office, conference or service building. The complex offers 80,000 square metres of office space. With respect to costs involved in the operation and maintenance of the buildings, an agreement was signed in 1985 between the United Nations, IAEA, UNIDO and the host Government for the establishment and administration of a common fund for financing major repairs and replacement at the Vienna International Centre. The agreement established that approximately equal financial shares were to be borne by the United Nations, UNIDO and IAEA. Over the years, cost-sharing formulas have been jointly developed for the relevant services by the organizations based at the Vienna International Centre.

66. The Advisory Committee was informed that as a result of the staff and budget reductions, UNIDO had released approximately four and one half floors to be taken over by the Comprehensive Nuclear-Test-Ban Treaty Organization and the United Nations. On the basis of the cost-sharing formula used to allocate the costs of operating the Vienna International Centre complex, UNIDO expects cost reimbursement income representing 79 per cent of the expenditure in 1998. From 1999, when UNIDO plans to transfer responsibility to another organization in the Vienna International Centre, it expects to become a recipient of services rather than the provider. For 1999, the UNIDO budget does provide for building management staff and building operation costs; the agency's building management costs, which are anticipated to be 21 per cent of the total operating costs, are budgeted under a single object of expenditure.

67. The Advisory Committee was informed that preliminary discussions with the other agencies indicated that none was willing to take over the building management. The Committee notes that resources for major maintenance have not been included in the IAEA budget and that the United Nations included only its share in its budget. The Committee pointed out that the problem of relinquishing building management by UNIDO indicated the need for better coordination during the preparation of budgets and their submission to governing bodies. The budgets of UNIDO, IAEA and the United Nations were approved for the 1998–1999 biennium before the biennium started. Yet the information given to the Committee in Vienna was not available when it reviewed the United Nations budget proposal during 1997.

68. On the subject of building maintenance, UNIDO informed the Committee that building modifications by the Comprehensive Nuclear-Test-Ban Treaty Organization had revealed a serious asbestos problem at the Vienna International Centre. The Comprehensive Nuclear-Test-Ban Treaty Organization had removed the asbestos at its own expense in its premises but, for the building space occupied by the United Nations, UNIDO and IAEA, the issue remained to be resolved, and the cost was estimated at about $24 million. The Committee views the matter with concern, as it may entail a serious potential liability to the United Nations; it therefore urges the Secretary-General to take steps to negotiate a solution to the problem with the host Government.

General observations on coordination among the United Nations specialized agencies and the International Atomic Energy Agency

69. From its discussions on the subject of budget reform with the specialized agencies mentioned above, the Advisory Committee believes that the terminology introduced so far (e.g., results-based budgeting, budgeting by objectives, strategic budgeting, policy-oriented budgeting, etc.) may add to the difficulties of understanding what is being reformed and what is meant by results-based budgeting in the United Nations system.

70. There is also, in the view of the Advisory Committee, a need to be clear as to what efficiency means. At FAO, its Council has accepted the definition of efficiency savings as reductions in the cost of inputs without material negative impact on outputs. In the Committee's opinion, there is a need for governing bodies to give clear direction on the matter. Changes should be introduced after thorough discussions both at the secretariat and the intergovernmental levels to avoid future confusion, leading ultimately to additional expenditures to correct mistakes for reforms done in a hurry. In the view of the Committee, there is a need for the agencies to agree on the definition of terms, as was done at the time of the development of biennial budgeting and medium-term plans and the harmonization of accounting standards and scale of assessments.

71. With respect to management information systems, the information provided gave the impression of uncoordinated systems development. It appeared that each agency was busy developing its own systems and would do everything to assert that what other agencies had developed was not suitable to its needs. ILO appears to be more advanced than some other agencies in installing computerized management systems to implement results-based budgeting. At FAO, a new human resources and payroll system is being developed on the basis of a commercial software package, namely, Oracle, as indicated above. Moreover, FAO was also developing a planning, budgeting and monitoring system based on the same commercial software package and with many features similar to those of the ILO monitoring, evaluation and reporting system.

72. As regards WHO, the Advisory Committee was informed that for 20 years the agency had an administrative and financial system similar to IMIS. If the agency were to start now, it would probably try to use IMIS, however, at this point, the cost of changing over to IMIS is too high. The agency has developed an activity-based management system, with similar features to that of the ILO system. It is expected that within the next few years the system will be fully operational at Geneva and in the field.

73. In the view of the Advisory Committee, the lack of coordination in the development of management information systems and budgetary reform among the agencies of the United Nations may lead to unnecessary expenditures from funds contributed by member States. The Committee intends to revert to the issues of coordination and harmonization in the context of its future reports on management information systems and the proposed programme budget for 2000–2001.

Annex

Reports of the Advisory Committee on Administrative and Budgetary Questions

Fall session 1997
(New York, 2 September–19 December)

Reports to the General Assembly

A/52/407	Management of peacekeeping assets: surplus asset storage facilities and mission start-up kits at the United Nations Logistics Base, Brindisi (30 September 1997)
A/52/410	Third-party claims Reform of the procedures for determining reimbursement to Member States for contingent-owned equipment Death and Disability benefits (1 October 1997)
A/52/451	Financing of the United Nations Observer Mission in Liberia (10 October 1997)
A/52/478 and Corr.1	Financing of the United Nations Angola Verification Mission Financing of the United Nations Observer Mission in Angola (16 October 1997)
A/52/518	Financial reports and audited financial statements, and reports of the Board of Auditors (22 October 1997)
A/52/519	Administrative expenses of the United Nations Joint Staff Pension Fund (23 October 1997)
A/52/546	Financing of the United Nations Mission in Bosnia and Herzegovina (30 October 1997)
A/52/696	Budget estimates for 1998 Conditions of service for the judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda (21 November 1997)
A/52/697	Financing of the international Criminal Tribunal for Rwanda (21 November 1997)
A/52/707	United Nations Verification Mission in Guatemala Programme budget implications of draft resolution A/52/L.19 (2 December 1997)
A/52/742	Second performance report (21 December 1997)

Proposed programme budget for the biennium 1998–1999

A/52/7/Add.1	Second report of the Advisory Committee on Administrative and Budgetary Questions (2 December 1997)
A/52/7/Add.2	Third report of the Advisory Committee on Administrative and Budgetary Questions (5 December 1997)

A/52/7/Add.3	Procurement reform Fourth report of the Advisory Committee on Administrative and Budgetary Questions (5 December 1997)
A/52/7/Add.4	Office accommodation at the Palais Wilson Fifth report of the Advisory Committee on Administrative and Budgetary Questions (8 December 1997)
A/52/7/Add.5	Extension of the premises of the International Court of Justice Draft supplementary agreement between the United Nations and the Carnegie Foundation concerning the use of the Peace Palace at The Hague Sixth report of the Advisory Committee on Administrative and Budgetary Questions (8 December 1997)
A/52/7/Add.6	Revised estimates in respect of matters of which the Security Council is seized Seventh report of the Advisory Committee on Administrative and Budgetary Questions (11 December 1997)
A/52/7/Add.7	Interim study of the question of honoraria payable to members of organs and subsidiary organs of the United Nations (15 December 1997)
A/52/7/Add.8	Salary and retirement allowance of the Secretary-General and salary and pensionable remuneration of the Administrator of the United Nations Development Programme Ninth report of the Advisory Committee on Administrative and Budgetary Questions (18 December 1997)

Other reports

A/AC.96/884/Add.3	Overview of UNHCR activities 1996–1998 (25 September 1997)
WFP/EB.3/97/4-A/Add.2	World Food Programme budget proposal for the 1998–1999 biennium
WFP/EB.3/97/4-C/Add.2	Budget proposal on the proposed use of interest income
WFP/EB.3/97/4-D/Add.2	Budget proposal on the appointment of the External Auditor for the term July 1998–June 2002
AC/1330	Proposed 1998–1999 budget of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (8 October 1997)
UNEP/GCSS.V/INF/3	Revised budgets for 1996–1997 and 1998–1999 of the Environment Fund (14 April 1998)
UNU/C/44/L.4/Add.1	United Nations University proposed academic programme and budget for 1998–1999 (24 November 1997)

E/CN.7/1997/16	Fund of the United Nations International Drug Control Programme Proposed final biennial support budget for 1996–1997 and proposed initial biennial support budget for 1998–1999 (17 November 1997)
E/ICEF/1998/AB/L.2	United Nations Children's Fund biennial support budget for 1998–1999 (19 December 1997)

Letters to the Secretary-General

AC/1327	Committee's concurrence with the Controller's request to utilize resources provided under General Assembly resolution 51/15 B for the United Nations Support Mission in Haiti (5 September 1997)
AC/1331	Reappointment and appointment to the United Nations Investment Committee for three-year terms starting from 1 January 1998 (14 October 1997)
AC/1335	Financing of the United Nations Support Mission in Haiti and the United Nations Transition Mission in Haiti (17 November 1997)
AC/1336	Committee's concurrence to enter into commitments in the amount of $3,300,500 to provide for the immediate requirements of the United Nations Mission for the Referendum in Western Sahara (17 November 1997)
AC/1337	Committee's concurrence to enter into commitments for the United Nations Mission of Observers in Tajikistan (8 December 1997)
AC/1338	Committee's concurrence to enter into commitments in the amount of $1,653,600 for improvements in the United Nations Observer Mission in Georgia (11 December 1997)
AC/1340	Financial requirements of the United Nations Civilian Police Mission in Haiti (18 December 1997)
AC/1341	Committee's concurrence to enter into commitments for the United Nations Mission for the Referendum in Western Sahara (19 December 1997)

Oral statements

1. Report of the International Law Commission on the work of its forty-ninth session
2. The situation in Central America
3. The situation of democracy and human rights in Haiti
4. The situation in Afghanistan and its implications for international peace and security
5. Revised estimates: effect of changes in rates of exchange and inflation – recosting

Winter session 1998
(New York, 3 February–27 March)

Reports to the General Assembly

A/52/816 and Corr.1	Financing of the United Nations Mission for the Referendum in Western Sahara (4 March 1998)
A/52/817	Financing of the United Nations Mission of Observers in Tajikistan (5 March 1998)
A/52/818	Financing of the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti (5 March 1998)
A/52/825	Financing of the United Nations Observer Mission in Angola (10 March 1998)
A/52/828	Integrated Management Information System project (12 March 1998)
A/52/853	Financing of the United Nations Operation in Mozambique (2 April 1998)
A/52/859	Financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (31 March 1998)
A/52/860/Add.1	Financing of the United Nations Preventive Deployment Force (31 March 1998)
A/52/860/Add.2	Financing of the United Nations Observer Mission in Georgia (31 March 1998)
A/52/860/Add.3	Financing of the United Nations Mission in Bosnia and Herzegovina (31 March 1998)
A/52/860/Add.4	Financing of the United Nations Peacekeeping Force in Cyprus (3 April 1998)
A/52/860/Add.5	Financing of the United Nations Peacekeeping Forces in the Middle East: United Nations Disengagement Observer Force (6 April 1998)
A/52/860/Add.6	Financing of the United Nations Peacekeeping Forces in the Middle East: United Nations Interim Force in Lebanon (6 April 1998)
A/52/860/Add.7	Financing of activities arising from Security Council resolution 687 (1991): United Nations Iraq-Kuwait Observation Mission (8 April 1998)
A/52/865	Financing and liquidation of the United Nations Transitional Authority in Cambodia Comprehensive evaluation of all aspects of the administration and management of the United Nations Transitional Authority in Cambodia (3 April 1998)

A/52/868	Financing of the United Nations Protection Force, the United Nations Confidence Restoration Operation in Croatia, the United Nations Preventive Deployment Force and the United nations Peace Forces headquarters (30 April 1998)

Proposed programme budget for the biennium 1998–1999

A/52/7/Add.9	United Nations International Partnership Trust Fund Tenth report of the Advisory Committee on Administrative and Budgetary Questions (17 February 1998)
A/52/7/Add.10	Reduction and refocusing of non-programme costs Eleventh report of the Advisory Committee on Administrative and Budgetary Questions (27 February 1998)

Other reports

AC/1344	Programme budget of the United Nations Institute for Training and Research for 1998 (24 February 1998)

Letters to the Secretary-General

AC/1342	Committee's consideration of the Secretary-General's letter dated 30 January 1998 together with the concept paper relating to the gift in support of United Nations causes from Mr. Ted Turner (12 February 1998)
AC/1343	Committee's consideration of the report of the United Nations International Drug Control Programme on the revised draft financial rules of the Fund (19 February 1998)
AC/1345	Financing of the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti (3 March 1998)
AC/1346	Committee's consideration of budget performance in respect of the financial period 1996–1997: proposed transfers between sections (30 March)
AC/1347	Financing of the United Nations Mission in the Central African Republic for the period from 27 March to 30 June 1998 (13 April)

Oral statements

1. Office accommodation at the Palais Wilson (16 March 1998)

Spring session 1998
(New York, 4 May–20 May)

Reports to the General Assembly

A/52/860	Financing of the United Nations peacekeeping operations (7 May 1998)
A/52/860/Add.8	Financing of the United Nations Mission for the Referendum in Western Sahara Financing of the United Nations Mission of Observers in Tajikistan Financing of the United Nations Observer Mission in Angola (13 May 1998)
A/52/890	Gratis personnel provided by Governments and other entities (7 May 1998)
A/52/892	Support account for peacekeeping operations (7 May 1998)
A/52/894	Utilization of the Development Account (8 May 1998)
A/52/897	Financing of the United Nations Logistics Base at Brindisi (12 May 1998)
A/52/905	Financing of the United Nations Mission in Haiti (15 May 1998)
A/52/911	Financing of the United Nations Mission in the Central African Republic (19 May 1998)

Letters to the Secretary-General

AC/1348	Leases for office premises in the DC-1 and DC-2 buildings (5 May 1998)
AC/1350	Committee's concurrence to enter into commitments for a third Trial Chamber of the International Criminal Tribunal for Rwanda (8 May 1998)
AC/1352	Committee's concurrence to enter into commitments for Sierra Leone (19 May 1998)
AC/1357	Committee's concurrence to enter into commitments for the activities of the International Tribunal for the Former Yugoslavia (21 May 1998)

Geneva meetings
(28 May–13 June 1998)

Other reports

E/ICEF/1998/AB/L.12	UNICEF recovery policy (18 June 1998)

Letters to the Secretary-General

AC/1354	Administrative budget of the United Nations International Partnership Trust Fund for the period from 1 March to 31 December 1998, together with the draft relationship agreement between the United Nations Foundation Inc. and the United Nations (4 June 1998)